

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MINNESOTA**

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In re:

**Jointly Administered Under  
Case No. 08-45257**

Petters Company, Inc., et al.,

Debtors.

(includes:

Petters Group Worldwide, LLC;

PC Funding, LLC;

Thousand Lakes, LLC;

SPF Funding, LLC;

PL Ltd., Inc.;

Edge One LLC;

MGC Finance, Inc.;

PAC Funding, LLC;

Palm Beach Finance Holdings, Inc.)

Court File Nos.:

08-45258 (GFK)

08-45326 (GFK)

08-45327 (GFK)

08-45328 (GFK)

08-45329 (GFK)

08-15330 (GFK)

08-45331 (GFK)

08-45371 (GFK)

08-45392 (GFK)

Chapter 11 Cases  
Judge Gregory F. Kishel

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**JOINDER BY DEUTSCHE ZENTRALGENOSSENSCHAFTBANK AK  
TO MEMORANDUM OF OPPORTUNITY FINANCE AND ITS RELATED  
DEFENDANTS IN OPPOSITION TO TRUSTEE'S MOTION TO SUBSTANTIVELY  
CONSOLIDATE CERTAIN OF THE DEBTORS' ESTATES**

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Defendant DZ Bank AG Deutsche Zentral-Genossenschaftsbank, Frankfurt am Main (“DZ Bank”), incorrectly named as “Deutsche Zentralgenossenschaftbank AG,” by its attorneys, submits this joinder to the Memorandum of Law in Opposition to the Trustee’s October 10, 2010 Motion to Substantively Consolidate Certain of the Debtors’ Estates, dated September April 15, 2011 (the “Opportunity Finance Opposition”), filed by Opportunity Finance, LLC and its related defendants (as defined in the Opportunity Finance Opposition).<sup>1</sup> DZ Bank agrees with, joins in and adopts the Opportunity Finance Opposition.

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<sup>1</sup> The motion was made on behalf of Opportunity Finance, LLC, Opportunity Finance Securitization, LLC, Opportunity Finance Securitization II, LLC, Opportunity Finance Securitization III, LLC, International Investment Opportunities, LLC, the Sabes Family Foundation, Sabes Minnesota Limited Partnership, Robert W. Sabes, Janet F. Sabes, Jon R. Sabes, and Steven F. Sabes.

DZ Bank is a defendant in two adversary proceedings stemming from the In re: Petters Company, Inc., *et al.*, bankruptcy proceeding, filed by John R. Stoebner, in his capacity as the Chapter 11 Trustee of debtor Polaroid Corporation, *et al.*, (Adv. No.10-04600) and Douglas A. Kelley, in his capacity as the Chapter 11 Trustee of debtors Petters Company, Inc., PC Funding, LLC (“PC Funding”) and SPF Funding, LLC (“SPF Funding”) (Adv. No. 10-04301). The claims asserted against DZ Bank concern certain financing transactions that DZ Bank had with certain of the Opportunity Finance defendants, pursuant to which certain of the Opportunity Finance defendants granted DZ Bank a security interest in promissory notes payable to Opportunity Finance by Petters Consumer Brands Funding, LLC (“PCB Funding”), SPF Funding or PC Funding and certain related assets.

DZ Bank joins in the request of Opportunity Finance and its related defendants that the Court deny the Trustee’s Motion to Substantively Consolidate Certain of the Debtors’ Estates.

Dated: April 15, 2011

Respectfully submitted,

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MGC Finance, Inc.;	08-45331
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Palm Beach Finance Holdings, Inc.)	08-45392
	Chapter 11 Cases

**CERTIFICATE OF SERVICE**

I hereby certify that on April 15, 2011, I caused the foregoing **JOINDER BY DEUTSCHE ZENTRALGENOSSENSCHAFTBANK AK TO MEMORANDUM OF OPPORTUNITY FINANCE AND ITS RELATED DEFENDANTS IN OPPOSITION TO TRUSTEE'S MOTION TO SUBSTANTIVELY CONSOLIDATE CERTAIN OF THE DEBTORS' ESTATES** to be filed electronically with the Clerk of Court through ECF, and that ECF will send an e-notice of electronic filing to the following persons:

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Respectfully submitted,

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